	A	B	C	D	E	
1		1990	1991	1991	1992	
2		Actual (shld	Actual for	Est. for	Current	
3		dbl check)	1st 3 Qtrs	full year	Projection	
4						
5	*1992 Earned Income Estimates:*					
6	As of 11/30/91				297,936	
7	Est. Additional from Dec 91 Revenues				40,000	
8	Est. from1992 Renewal Revenues				74,338	
9	1992 New Sub Earned Income (non incl. DM)				41,256	
10	*Total*				453,530	
11						
12						
13	**WER Summary**					
14						
15	*WER INCOME*					
16	Renewal Subscription Revenues	491,929	231,073	400,000	373,161	✓
17	New Subscription Revenues (not incl. DM)	0	0		85,915	✓
18	Advance Renewal Revenues	0	0		42,000	✓
19	Change in Sub Liability (not incl. DM)	-95,214	79,000		-47,547	✓
20	Foreign & First Class Postage Income	0	0	10,000	17,400	✓
21						
22	Newsstand Sales (Alternative Distributors)	89,771	52,125	80,000	90,000	✓ 101,000
23	Newsstand Sales (National Distributor)	87,993	80,452	105,000	105,000	✓ 75,000
24						
25	Mailing List Sales	24,851	14,560	20,000	22,950	✓ 20,000
26	Back Issue/Single Copy Direct Sales	13,492	11,994	16,000	16,000	✓
27	Book & Product Sales	33,350	12,526	30,000	30,000	✓ 27,000
28	Contributions (Primarily Supporting Subscribers	22,402	5,713	12,000	15,000	✓
29	Unclassifieds Sales	7,991	7,131	9,500	9,000	✓
30	Post Hosties Income	0	564	564	0	✓
31						
32	*TOTAL WER INCOME*	*676,565*	*495,137*	*683,064*	*758,880*	
33						
34	*WER EXPENSES*					
35	Printing WER	95,598	72,241		96,000	
36	Pre-Press Expenses WER	17,314	14,236		19,000	✓
37						
38	Sub Fulfillment Direct Expenses (Excl Postage)	29,800	23,416		4,000	✓
39	Sub Fulfillment Postage (2nd Class Domestic)	0	0		12,800	✓
40	Sub Fulfillment Postage (2nd Class Foreign)	0	0		7,200	✓
41	Subs Filfillment Postage (FC & AIR)	0	0		5,620	✓
42						
43	Newsstand/AD Direct Expenses (Excl Shipping)	8,437	6,282		2,880	✓
44	Newsstand/AD Shipping Expenses	0	0		4,100	✓
45	Newsstand/Nat'l Direct Expenses (Excl Shipping)	11,237	11,386		5,760	✓
46	Newsstand/National Shipping Expenses	0	0		9,000	✓
47						
48	Mailing List Direct Expenses	3,164	1,618		1,434	✓
49	Mailing List Commissions	0	0		6,885	✓
50						
51	~~WER Publiching Pay~~	~~0~~	~~0~~		~~25,000~~	
52	~~WER Publishing OPS~~	~~0~~	~~0~~		~~0~~	
53	WER Publishing Misc. Expenses	0	0		0	
54						
55	WER Editorial Pay	57,824	35,440		73,192	✓
56	WER Editorial OPS	20,176	18,750		25,000	✓
57	WER Writers	30,919	20,830		20,000	✓
58	WER Illustrators/Photographers	0	0		8,000	✓
59	WER Misc Editorial Expenses	4,826	1,807		2,500	✓
60	WER Access/Library Pay	14,359	7,344		0	✓
61	WER Misc. Access/Library Expenses	2,214	1,156		2,200	✓ 1,200
62	WER Editorial Equipment Purchases	0	0		0	✓
63	WER Editorial Training Expenses	0	0		0	✓
64						

	A	B	C	D	E
1		1990	1991	1991	1992
2		Actual (shld	Actual for	Est. for	Current
3		dbl check)	1st 3 Qtrs	full year	Projection
4					
65	WER Production Pay	56,349	44,450		50,660
66	WER Production OPS	288	0		0
67	WER Outside Production Services	6,150	2,377		6,100
68	WER Production Typesetter Service & Supplies	0	0		3,960
69	WER Production Supplies	2,684	2,520		3,400
70	WER Production Equipment Purchases	0	0		0
71	WER Production Training Expenses	0	0		0
72					
73	Fulfillment Pay	22,278	22,500		36,171
74	Fulfillment OPS	827	0		0
75	Credit Card Discount	3,795	1,911		4,000
76	Fulfillment Misc Expenses	0	0		1,500
77	Fulfillment Supplies	2,684	0		4,000
78	Fulfillment Equipment Purchases	0	0		0
79	Fulfillment Training Expenses	0	0		0
80					
81	Single Copy/Back Issues Purchases	0	0		0
82	Single Copy/Back Issue Fulfillment Postage	0	0		0
83	Single Copy/Back Issue - Change in Inventory	0	0		0
84					
85	Books/Products Purchases	16,036	8,085		12,000
86	Books/Products Outside Fulfillment Expenses	5,445	3,180		1,800
87	Books/Products Fulfillment Postage	0	0		2,700
88	Books/Products Change in Inventory	0	0		0
89	Books/Products Production Pay	0	0		500
90					
91	Circulation Pay	32,550	18,645		25,000
92	Circulation OPS	0	0		0
93	WER Renewal Expenses	22,367	0		24,133
94	WER Billing Expenses	0	0		10,347
95	Circulation Promo Expenses	31,642	24,091		38,330
96	Circulation Supplies	2,684	0		0
97	Circulation Equipment Purchases	0	0		0
98	Circulation Training Expenses	0	0		1,000
99	Circulation-Related Production Pay	0	0		10,000
100					
101	*TOTAL WER EXPENSES*	*501,647*	*342,266*	*0*	*566,172*
102					
103	*WER DEPARTMENT NET*	*174,918*	*152,871*	*683,064*	*192,707*
104					

	A	B	C	D	E
1		1990	1991	1991	1992
2		Actual (shld	Actual for	Est. for	Current
3		dbl check)	1st 3 Qtrs	full year	Projection
4					
105	**Corporate Department Summary**				
106					
107	*CORPORATE INCOME*				
108	Interest Income	5,893	5,480		2,000
109	Misc. Income	7,046	2,651		3,000
110	Contributions Corporate & In-Kind ("Fundraising'	0	0		0
111					
112	*TOTAL CORPORATE INCOME*	*12,939*	*8,131*	*0*	*5,000*
113					
114	*CORPORATE EXPENSES*				
115	Director Pay	20,517	26,250		35,000
116	Business Manager Pay	24,749	11,252		0
117	Pre-Project Pay	2,346	3,750		0
118	Accountant/Bookkeeper Pay	0	13,266		20,000
119	Office Pay	36,221	10,994		13,013
120	G & A Production Pay	0	0		500
121	Corporate Training Expenses	0	0		1,000
122					
123	Building Rent	37,182	34,869		44,436
124	Container Rent	2,610	0		2,640
125	Building Maintenance	1,963	0		2,000
126	Utilities	3,251	3,369		4,500
127	Telephone	6,777	5,121		7,000
128	Office Postage	8,583	6,539		9,000
129					
130	Workers Comp	3,386	1,923		3,468
131	Payroll Taxes	27,963	20,369		28,326
132	Property & Liability Insurance	1,942	4,500		2,100
133	Taxes (Other Than Payroll)	3,351	1,588		3,350
134					
135	Vacation/Holiday Pay	6,100	12,000		19,076
136	Medical Benefits	5,005	0		6,070
137	Other Benefits	0	0		0
138					
139	Office Supplies	10,204	4,167		6,000
140	Equipment Rental, Maintenance & Supplies	4,655	2,615		3,000
141	Corporate Equipment Purchases	0	0		0
142	Moving/Office Renovation Expenses	0	0		2,000
143	Misc. Admin Expenses	3,664	574		2,500
144	Board of Directors Expenses	0	0		750
145	Misc. Operating Expenses	1,236	1,703		2,000
146					
147	Depreciation	11,366	9,000		12,000
148	Amortization	4,834	3,000		4,000
149	WELL Repay Expenses	0	0		0
150	Reserve	0	0		0
151	Legal, Professional & Copyright	1,323	246		1,500
152	Interest & Penalties	2,075	1,214		1,000
153	Bank Service Fees	586	172		300
154					
155	Fundraising Pay	0	0		0
156	Fundraising OPS	0	0		0
157	Fundraising Expenses	0	0		~~500~~ 0
158					
159	*TOTAL CORPORATE EXPENSES*	*231,889*	*178,480*		*237,029*
160					
161	*CORPORATE DEPARTMENT NET*	*-218,950*	*-170,349*		*-232,029*
162					

	A	B	C	D	E
1		1990	1991	1991	1992
2		Actual (shld	Actual for	Est. for	Current
3		dbl check)	1st 3 Qtrs	full year	Projection
4					
163	**Projects Deptartment Summary**				
164					
165	*CHRONICLE COLUMN*				
166	Chronicle Income	28,050	21,450		0
167	*Total Chronicle Income:*	*28,050*	*21,450*		*0*
168					
169	Chronicle Pay	18,470	17,000		0
170	Chronicle Contributors	5,936	0		0
171	Chronicle Expenses	0	0		0
172	*Total Chronicle Expenses:*	*24,406*	*17,000*		*0*
173					
174	*CHRONICLE NET*	*3,644*	*4,450*		*0*
175					
176	*HELPING NATURE HEAL*				
177	HNH Royalty Income	0	4,170		0
178	HNH Production Monies	312	4,667		0
179	*Total HNH Income*	*312*	*8,837*		*0*
180					
181	HNH Pre-Project Pay	312	10,747		0
182	HNH Pre-Project Misc. Expenses	0	0		0
183	HNH Editorial & Access/Library Pay	0	0		0
184	HNH Editorial & Access/Library OPS	0	0		0
185	HNH Production Pay	0	0		0
186	HNH Production OPS	0	0		0
187	HNH Project Management Pay	0	0		0
188	HNH Misc. Expenses	0	0		0
189	HNH Writers & Illustrators	0	0		0
190	_____ Illustrators/Photographers	0	0		0
191	HNH Literary Agent Commission	0	0		0
192	*Total HNH Expenses:*	*312*	*10,747*		*0*
193					
194	*HNH BOOK NET*	*0*	*-1,910*		*0*
195					
196	_____ *(BOOK/PROJECT)*				
197	_____ Royalty Income	0	0		0
198	_____ Production Monies	0	0		0
199	*Total* _____ *Income*	*0*	*0*		*0*
200					
201	_____ Pre-Project Pay	0	0		0
202	_____ Pre-Project Misc. Expenses	0	0		0
203	_____ Editorial & Access/Library Pay	0	0		0
204	_____ Editorial & Access/Library OPS	0	0		0
205	_____ Production Pay	0	0		0
206	_____ Production OPS	0	0		0
207	_____ Project Management Pay	0	0		0
208	_____ Misc. Expenses	0	0		0
209	_____ Writers	0	0		0
210	_____ Illustrators/Photographers	0	0		0
211	_____ Literary Agent Commission	0	0		0
212	*Total* _____ *Expenses:*	*0*	*0*		*0*
213					
214	_____ *BOOK/PROJECT NET*	*0*	*0*		*0*
215					
216	*PROJECTS DEPARTMENT NET*	*3,644*	*2,540*		*0*

Cell: A6
Note: Per 11/30/91 Deferred Income Report

Cell: A8
Note: Based on KJ Renewal Projections 12/4/91

Cell: E16
Note: Per KJ's estimate 12/4/91

Cell: E17
Note: Per TW Estimate 12/9/91 (less DM Income)

Cell: E19
Note: Total Sub Revenues less estimated WER Earned Income (updated 12/10/91)

Cell: E20
Note: Based on Est # of Foreign & First Class Subs x $6 & $12

Cell: E22
Note: Based on 1990 Actuals

Cell: E23
Note: Based on 1991 Actual thru first 9 months -- THIS NUMBER IS EXTREMELY SUSPECT -- NEED TO INVESTIGATE CONTRACT & A/R FOR WARNER

Cell: E25
Note: TW Est. 12/10/91 (incl. Pacific List Commissions & Triplex Fees -- see Expenses Below)

Cell: B26
Note: 1990 BACK ISSUE/DIRECT SALES This figure incluedes all single copy sales from WE office (back issues, current issue, event sales, etc.)

Cell: C26
Note: 1991 BACK ISSUE/DIRECT SALES Based upon 1990 revenues.

Cell: E26
Note: Based on Proj. Actuals for 1991 -- should later do better est.

Cell: B27
Note: 1990 BOOKS, ETC. SALES This item includes all book and non-magazine product sales made from WE offices.

Cell: E27
Note: KJ Rough Est. 12/11/91

Cell: B28
Note: 1990 CONTRIBUTIONS GENERAL/WER This number includes all non WEI donations for the year, including in-kind donations.

Cell: E28
Note: KT Wild Guess 12/11/91

Cell: E35
Note: Based upon 1991 Expense -- DOES NOT INCLUDE ADDITIONAL COST FOR NEW DM SUBS

Cell: E36
Note: Based on 1991 Actual

Cell: A38
Note: Direct costs of shipping & mailing subscription copies, exclusive of postage

Cell: E38
Note: Based upon 1991 Expense -- DOES NOT INCLUDE ADDITIONAL COST FOR NEW DM SUBS

Cell: E39
Note: Based upon 1991 Expense -- DOES NOT INCLUDE ADDITIONAL COST FOR NEW DM SUBS

Cell: E40
Note: Based upon 1991 Expense -- DOES NOT INCLUDE ADDITIONAL COST FOR NEW DM SUBS

Cell: E43
Note: Printer's charges to ship (based on #72 charges)

Cell: E44
Note: Includes 2nd Class, Truck & UPS Charges (based on 4 x #72 costs)

Cell: E45
Note: Printer's charges to ship (based on #72 charges)

Cell: E46
Note: Includes 2nd Class and Truck Charges (based on 4 x #72 costs)

Cell: E48
Note: Triplex processing fees (est at 6.25%)-- Per TW est. 12/10/91

Cell: E49
Note: Pacific List Commission of 30% -- Per TW est. 12/10/91

Cell: E51
Note: KJ 100% of Full-time

Cell: E55
Note: 50% of Managing Editor, 100% of: Asst. Editor, Editorial Asst., Access/Library, and Copy Editor. DOES NOT INCLUDE HLR or any guest editor (paid on contract)

Cell: E56
Note: Includes HLR & any Guest Editors paid on contract

Cell: E57
Note: $5000/issue for writers only (needs verification from Editorial)

Cell: E58
Note: $5000/issue for illustrators/photographers only, including cover art (needs verification from Editorial)

Cell: E59
Note: Based on 1991 Actual

Cell: E60
Note: Now included in Editorial Pay

Cell: E61
Note: Based on 1990 Expense (1991 through Sept seems significantly lower -- why?)

Cell: E65
Note: Includes 50% of Managing Editor; 100% of: Art Director, Typesetter, Paste-Up/Photographer, and Proofreader

Cell: E67
Note: Based on 1990 Expense (1991 through Sept seems significantly lower -- why?)

Cell: E68
Note: Formerly included as part of ~~Office/Computer~~ Equip/Rent/Maint Supplies

Cell: E69
Note: Based on 1991

Cell: E73
Note: Customer Service Manager & Data Entry Clerk, plus 1/3 time for Office Manager (opening mail, doing mailings, etc)

Cell: E74
Note: Includes: MacSUB Support Contract

Cell: E75
Note: Rough Estimate (needs further calculation based on actual fee/volume structure)

Cell: E76
Note: Includes MacSUB Support Contract -- Not sure what else this should include . . .

Cell: E77
Note: Rough Estimate

Cell: E81
Note: Needs Calculation (Incl. how it relates to change in inventory)

Cell: E82
Note: Needs Calculation -- This amount is now covered under Office Postage

Cell: E83
Note: Needs Calculation

Cell: E87
Note: Currently this figure only includes postage for books/products shipped from Publishers Services -- eventually it should also include cost for items shipped from Sausalito

Cell: C91
Note: 1991 Includes Book Promo Pay

Cell: E91
Note: Circulation Director

Cell: E93
Note: Printing, lettershop, postage costs, per TW/KJ estimate 12/10/91 (does not include production costs)

Cell: E94
Note: Printing, lettershop, postage costs, per TW/KJ estimate 12/10/91 (does not include production costs or Billing costs for Direct Mail subs)

Cell: A95
Note: Includes: Blow-ins, Bind-ins, Gift Campaigns, Advertising, Sub Premiums, PR. Does not include Renewals, Billing, In-House Production Expenses.

Cell: E95
Note: Circ Promo printing, lettershop, postage costs, and other misc. Promo per TW estimate 12/10/91 (does not include production costs or Direct Mail costs)

Cell: E96
Note: What would this include?

Cell: E98
Note: Per TW 12/10/91

Cell: A109
Note: Includes Misc Royalty Income and Sale of Assets

Cell: C116
Note: 1991: Pub/Administrative Pay

Cell: E116
Note: 1992: See Publishing Pay

Cell: B118
Note: 1990 ACCOUNTANT PAY Included under Office Pay.

Cell: E119
Note: 2/3 of Office Manager's Pay

Cell: E120
Note: Rough estimate

Cell: E125
Note: Cleaning & Maintenance (eg: plumber)

Cell: A128
Note: Includes FAX for 1990-91

Cell: E128
Note: This now includes both USPS & UPS. In addition to regular office mail this category includes gift cards, single copy fulfillment, some book fulfillment, customer service mail. Need to consider how to keep track of/distribute this.

Cell: E133
Note: Based on 1990 -- needs better estimate

Cell: E136
Note: What about the WELL?

Cell: E139
Note: Determine which items go into which office supply expense categories

Cell: E140
Note: Does not now include Typesetter (Compugraphic) service & supplies -- see Production Expenses above

Cell: E141
Note: For this and all Equipment Purchase lines we need to figure out the relationship between these expenditures and Depreciation for the year

Cell: C145
Note: 1991: Includes Meals & Entertainment, Misc Expenses

Cell: E145
Note: 1991: Includes Meals & Entertainment, Misc Expenses

Cell: E147
Note: Needs to b adjusted to account for new capital expenses for 1992

Cell: E148
Note: Needs to b adjusted to account for new amortizable expenses for 1992

Cell: E157
Note: Includes expenses for raising capital for DM campaign

1990-1992 Budget Comparisons (Updated Printed 1/29/92, 7:05 PM)

Staff on Payroll:					
Executive Director (KT 1992)				35,000	✓
Business Manager (KJ)				25,000	✓ 25,500
Accountant (CG)				7,500	✓
Bookkeeper (?)				12,500	✓
Office Manager (NB)				19,520	✓
~~Assistant to Director (?)~~				0	
Circulation Director (TW)				25,000	✓ 28,700 *
Customer Service Manager (LJ)				23,424	✓
Data Entry Clerk (JM)				6,240	✓
Managing Editor - WER (JE)				22,000	✓
Assistant Editor - WER (RN)				22,500	✓
Contributing Editor/Tools - WER (JB)				6600	✓
Editorial Assistant - WER (RB)				12,500	✓
Copy Editor - WER (JD)				5,592	✓ 5600
Access/Librarian - WER (DB)				15,000	✓
Art Director - WER (KO)				17,014	✓ 17,300
Typesetter/Paste-Up - WER (JD)				9,442	✓ 10,400
Paste-Up/Photographer - WER (DR)				11,660	✓ 12,300
Proofreader - WER (HR)				1,544	✓ 2,000
Production Work - Circ Promo (?)				10,000	✓
~~Production Work - Direct Mail (?)~~				0	
Production Work - G & A (?)				500	
Production Work - Products (e.g. T-Shirts) (?)				500	
Editor - Chronicle Column (RK)				0	
Total:				289,036	
Independent Contractors (OPS):					
Editor - WER (HLR)				25,000	✓
Guest Editor - WER (?)				0	

* 45°/WK